

**RESPONSE UNDER 37 C.F.R. § 1.116
EXPEDITED PROCEDURE
GROUP ART UNIT 2627**

**DOCKET NUMBER
60303.55/ok**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Taisuke HIROOKA et al. Application No.: 10/559,704 Confirmation No.: 1845 Filing or 371(c) Date: December 7, 2005 Title: SUBSTRATE WITH INTERMEDIATE LAYER FOR THIN-FILM MAGNETIC HEAD AND METHOD OF MANUFACTURING THE SUBSTRATE WITH INTERMEDIATE LAYER	Art Unit: 2627 Examiner: C. Garcia OK TO ENTER: /C.G./
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AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated May 27, 2010, please amend the above-identified application as follows:

- Amendments to the Specification** begin on page _____ of this paper.
- Amendments to the claims** are reflected in the listing of the claims which begins on page 2 of this paper.
- Amendments to the drawings** begin on page _____ of this paper and include an attached replacement sheet. An **Appendix** including the amended drawing figures is attached following page _____ of this paper.
- Remarks/Arguments** begin on page 6 of this paper.

Please note, if a box is not checked, then no corresponding amendment is being made.